

**OTTAWA COUNTY
COMMISSIONER
DISTRICT 2
TURNOVER**

DECEMBER 29, 2008

**STATUTORY
REPORT**



Oklahoma State Auditor
& Inspector

**COUNTY OFFICER TURNOVER STATUTORY REPORT
KENNETH PALMER
OTTAWA COUNTY COMMISSIONER
DISTRICT 2
DECEMBER 29, 2008**

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STATE AUDITOR AND INSPECTOR

STEVE BURRAGE, CPA
State Auditor

MICHELLE R. DAY, ESQ.
Chief Deputy



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February 9, 2009

BOARD OF COUNTY COMMISSIONERS
OTTAWA COUNTY COURTHOUSE
MIAMI, OKLAHOMA 74354

Transmitted herewith is the Ottawa County Commissioner, District 2, Officer Turnover Statutory Report for December 29, 2008. The engagement was conducted in accordance with 19 O.S. § 171.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during the course of our engagement.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and to issue reports that serve as a management tool to the state to ensure a government which is accountable to the people of the State of Oklahoma.

Sincerely,

A handwritten signature in blue ink that reads "Steve Burrage".

STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

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Kenneth Palmer
Ottawa County Commissioner, District 2
Ottawa County Courthouse
Miami, Oklahoma 74354

For the purpose of complying with 19 O.S. § 171, we have performed the following procedures for December 29, 2008:

- Verify that equipment items on hand agree with inventory records as per 19 O.S. § 178.1.
- Verify that the amount of total claims approved for the operation of said Office is not in excess of limitations imposed by 19 O.S. § 347.
- Verify that consumable items on hand agree with consumable inventory records maintained per 19 O.S. § 1502.
- Verify that machinery and equipment acquisitions, dispositions, and expenditures are in accordance with 19 O.S. § 333.

Information addressed in this report is the representation of the respective county officers.

Our county officer turnover engagement was limited to the statutory procedures described above and was less in scope than an examination or audit performed in accordance with auditing standards generally accepted in the United States of America, the objective of which would be the expression of an opinion. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Based on our procedures performed, equipment items on hand agreed with inventory records; the amount of total claims approved for the operation of said office was not in excess of limitations; and machinery and equipment acquisitions, dispositions and expenditures were in accordance with the statutory requirements. With respect to consumable items on hand agreeing with consumable inventory records, our finding is included in the accompanying schedule of findings and recommendations.

This report is intended solely for the information and use of the management of the County and should not be used for any other purpose. This report is also a public document pursuant to the Oklahoma Open Records Act (51 O.S., section 24A.1 et seq.), and shall be open to any person for inspection and copying.



STEVE BURRAGE, CPA
STATE AUDITOR & INSPECTOR

January 5, 2009

COUNTY OFFICER TURNOVER STATUTORY REPORT
KENNETH PALMER
OTTAWA COUNTY COMMISSIONER
DISTRICT 2
DECEMBER 29, 2008

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

Finding 2009-1 – Consumable Inventory

Criteria: Title 19 O.S. § 1502 includes that a county maintain a uniform identification system for all supplies, materials, and equipment of a county received, used and/or disposed of in the construction and maintenance of roads and bridges, as well as, supplies and materials not used in the construction or maintenance of roads and bridges.

Condition: We were unable to determine an accurate count for diesel fuel maintained at the County District. The purchases and issues of diesel are listed on one tracking sheet, but the County has four tanks for diesel.

Effect: This condition could result in the possible misappropriation of county assets.

Recommendation: OSAI recommends consumable records be updated to accurately reflect inventories on hand and these records be maintained perpetually.

Views of responsible officials: New management took office prior to the end of fieldwork; therefore, no management response was obtained.



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